

JIMMY DOVE, CITY MARSHAL
CITY OF SHREVEPORT, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 25, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

7/26/06

JIMMY DOVE, CITY MARSHAL

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INDEPENDENT AUDITOR'S REPORT

Jimmy Dove, City Marshal
City of Shreveport City Court
Shreveport, Louisiana

I have audited the accompanying general purpose financial statements of Jimmy Dove, Marshal of the City of Shreveport, Louisiana ("City Marshal"), a component unit of the City of Shreveport, as of December 25, 2005, and for the year then ended. These general purpose financial statements are the responsibility of the City Marshal management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial and compliance segments of Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As discussed in Note 1, the financial statements present only the governmental and fiduciary funds of the City Marshal and are not intended to present fairly the financial position of the City of Shreveport, Louisiana, and the results of its operations and cash flows of its operations and cash flows of its proprietary fund types in conformity with accounting principles generally accepted in the United States of America.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Marshal as of December 25, 2005, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The required supplemental information, as listed in the table of contents, is not a required part of the general purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This required supplemental information is the responsibility of the City Marshal's management. It has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated March 31, 2006 on my consideration of the City Marshal, Shreveport, Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental information listed in the table of contents under Supplemental Information is presented for the purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

 **Richard C
McCallister**

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Richard C. McCallister
March 31, 2006

REQUIRED SUPPLEMENTAL INFORMATION

JIMMY DOVE
SHREVEPORT CITY MARSHAL

MANAGEMENT'S DISCUSSION AND ANALYSIS

The purpose of Management's discussion and analysis (MD&A) is to provide an overview of the financial activities of the Marshal's office based on currently known facts, decisions or conditions.

The basic financial statements include government-wide and government fund statements. The government-wide Statement of Net Assets and Statement of Activities present information for all the activities of the Marshal's office from an economic resources measurement focus using the accrual basis of accounting. Primarily for our office the difference between these statements and Governmental Funds statements is that assets are capitalized and depreciated over their estimated useful life versus expensed in the Governmental Funds statements. The Shreveport City Marshal is an independently elected official. However, his office is fiscally dependent on the City of Shreveport for occupancy costs, salaries and related benefits. In as such, this office was determined to be a component unit of the City of Shreveport.

The Marshal's office at December 25, 2005 had \$1,425,644 in cash on hand and net capital assets of \$327,184 with total assets being \$1,752,828, a increase of \$25,799 over December 25, 2004. This office is debt free other than normal trade payables and an amount due the City of Shreveport for budget overages in the amount of \$111,040.

	<u>2005</u>	<u>2004</u>
Current assets	1,425,644	1,518,891
Capital assets	327,184	247,866
Total assets	<u>1,752,828</u>	<u>1,766,757</u>
Current liabilities	126,757	166,485
Total liabilities	<u>126,757</u>	<u>166,485</u>
Net Assets		
Invested in capital assets	327,184	247,866
Unrestricted	1,298,887	1,352,406
Total net assets	<u><u>1,626,071</u></u>	<u><u>1,600,272</u></u>

The charge for services from fines and bond forfeitures were \$346,767, a increase of \$90,407 from the prior year. These charges are directly related to the number of citations issued by the Shreveport Police Department. Also a fifty percent increase in Marshal fees for traffic violations passed the Louisiana Legislature in 2005. Total expenses excluding capital outlays and depreciation were \$307,469 and remain relatively constant with the prior years. Investment earnings increased as a result of higher interest rates by \$16,323 to \$35,031. Net assets increased for the year by \$25,799.

	Governmental Activities	
	2005	2004
Revenues		
Program Revenues		
Charges for services	346,767	256,360
General Revenues		
Interest	35,031	18,708
Sale of assets	10,115	-
Total Revenues	<u>391,913</u>	<u>275,068</u>
Expenses		
Personal services	106,565	152,435
Other operating	259,549	298,613
Total Expenses	<u>366,114</u>	<u>451,048</u>
Change in net assets	<u>25,799</u>	<u>(175,980)</u>

Three vehicles were added during the year for use in the field for \$67,410. Capital outlays budgeted for 2006 include \$80,000 for additional cruisers and \$30,400 of other equipment.

Over the course of the year, the general fund budget was not amended. Revenues exceeded budgeted amounts primarily due to the increase in Marshal fees rates. Capital outlays exceeded budget as a result of a required change in most of the office's Computers. For the upcoming fiscal year, the budget anticipates operating expenses of \$479,100 and revenues of \$410,000. The budget deficit is primarily the result of this office temporarily funding a pay increase for its deputies and costs associated with litigation. Overall the office remains fiscally strong. The budget deficit anticipated for next fiscal year should last only one year.

This financial report is designed to provide citizens and taxpayers with a general overview of the finances for those funds maintained by the City Marshal and to show accountability for those funds. If you have any questions about this report, contact the Chief Deputy of the Shreveport City Marshal in the Shreveport City Court building.

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COMBINED GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

JIMMY DOVE, CITY MARSHAL
STATEMENT OF NET ASSETS AND
GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 25, 2005

	<u>General Fund</u>	<u>Adjustments Note (3)</u>	<u>Statement of Net Assets</u>
<u>ASSETS</u>			
Cash and investments	1,425,644		1,425,644
Capital assets, net of accumulated depreciation	<u> </u>	<u>327,184</u>	<u>327,184</u>
Total assets	<u>1,425,644</u>	<u>327,184</u>	<u>1,752,828</u>
<u>LIABILITIES</u>			
Accounts payable	15,717		15,717
Due to City of Shreveport	<u>111,040</u>	<u> </u>	<u>111,040</u>
Total liabilities	<u>126,757</u>	<u> </u>	<u>126,757</u>
<u>FUND BALANCE/NET ASSETS</u>			
Fund balances:			
Unreserved	1,298,887	(1,298,887)	<u> </u>
Total fund balances	<u>1,298,887</u>	<u>(1,298,887)</u>	<u> </u>
Total liabilities and fund balance	<u>1,425,644</u>		
Net assets:			
Invested in capital assets, net of related debt		327,184	327,184
Unrestricted		<u>1,298,887</u>	<u>1,298,887</u>
Total net assets		<u>1,626,071</u>	<u>1,626,071</u>

The accompanying notes are an integral part of these financial statements.

JIMMY DOVE, CITY MARSHAL
STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
DECEMBER 25, 2005

	<u>General Fund</u>	<u>Adjustments Note (3)</u>	<u>Statement of Activities</u>
Revenues:			
Program revenues:			
Marshal charge for services from fines and bond forfeitures	346,767		346,767
General Revenues:			
Investment earnings	35,031		35,031
Gain on sale of capital assets	-	(10,115)	10,115
Total revenues	<u>381,798</u>	<u>(10,115)</u>	<u>391,913</u>
Expenditures/expenses:			
Court services:			
Communication	6,788		6,788
Depreciation		58,645	58,645
Dues	1,400		1,400
Office expense	50,387		50,387
Personal services	106,565		106,565
Professional fees	42,431		42,431
Repairs and maintenance	49,237		49,237
Training	10,067		10,067
Uniforms	17,144		17,144
Liability claims paid	23,450		23,450
Capital outlay	138,169	(138,169)	-
Total expenditures/expenses	<u>445,638</u>	<u>(79,524)</u>	<u>366,114</u>
Excess (deficiency) of revenues over expenditures	(63,840)	(89,639)	25,799
Other financing sources/uses:			
Sale of capital assets	10,322	(10,322)	-
Excess of revenues over expenditures	(53,518)	53,518	
Change in net assets		25,799	25,799
Fund balances/net assets:			
Beginning of the year	1,352,405	247,867	1,600,272
End of the year	<u>1,298,887</u>	<u>327,184</u>	<u>1,626,071</u>

The accompanying notes are an integral part of these financial statements.

JIMMY DOVE, CITY MARSHAL
STATEMENT OF FIDUCIARY NET ASSETS
DECEMBER 25, 2005

	Agency Funds		
	<u>Cash Bonds</u>	<u>Garnishments</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	<u>180,004</u>	<u>61,641</u>	<u>241,645</u>
Total assets	<u>180,004</u>	<u>61,641</u>	<u>241,645</u>
<u>LIABILITIES</u>			
Due to defendants - surety	<u>180,004</u>		<u>180,004</u>
Due to plaintiffs		<u>61,641</u>	<u>61,641</u>
Total liabilities	<u>180,004</u>	<u>61,641</u>	<u>241,645</u>

The accompanying notes are an integral part of these financial statements.

JIMMY DOVE, CITY MARSHAL
SHREVEPORT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 25, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accounting and reporting policies of the City Marshal's office conform to generally accepted accounting principles (GAAP) as applicable to governments. Encumbrance accounting is not used by the City Marshal. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for the establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:514 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the AICPA Industry Audit Guide, *Audits of State and Local Governmental Units*.

Financial Reporting Entity

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the City Marshal's office includes all funds that are within the oversight responsibility of the City Marshal's office. The City Marshal's office is a component unit of the City of Shreveport, Louisiana. The City Marshal is the executive officer of the court and, in execution of his duties; he shall have the power of a Sheriff. This report includes all funds and account groups which are controlled by or dependent on the City Marshal's office. Control by or dependence on the City Marshal's Office was determined on the basis of authority of general oversight responsibility. The scope of this audit includes only these funds and does not include operational costs paid directly by the City of Shreveport on behalf of the City Marshal.

Government-Wide Accounting

In accordance with Government Accounting Standards No. 34, the City Marshal has presented a Statement of Net Assets and Statement of Activities. These statements are included in the primary government's financial statements, The City of Shreveport. The City Marshal has no component units. Fiduciary funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Policies specific to Statement of Net Assets and Statement of Activities are as follows:

Application of FASB Statements and Interpretations

Reporting on governmental-type activities are based on FASB Statements and interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets. The Marshal's office does not own any infrastructure assets.

Fund Accounting

The City Marshal's Office uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds of the City Marshal's office are all classified as Governmental Funds. A description of classification and all existing funds follow:

Governmental Funds

Governmental funds account for all or most of the City Marshal office's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations.

General Fund

A Special Marshal's Fund is the Fund provided to City Marshal's under Louisiana Statutes Annotated - Revised Statute 13:1899 the name of and under the control of the Marshal to be used to defray the operational expenses of the Marshal's Office. The fund is to be used to account for all financial resources provided it as established by the above authority.

Fiduciary Fund

Agency funds are used to account for assets held by the Marshal's office in a trustee capacity or as an agent for individuals, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by the type of financial statement presentation.

The Statement of Net Assets and Statement of Activities are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in the fund.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With the measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expense, and such assets are not depreciated.

Budgets and Budgetary Accounting

The City Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

Budgetary data for the general fund was prepared based on prior year actual operating revenues and expenditures. The general fund is maintained on the modified accrual basis and therefore no reconciliation between legally enacted basis and GAAP basis is required.

The Marshal's office performs only a custodial function in the case of agency funds and therefore a budget for these funds is not appropriate.

In the event that the City Marshal was to have encumbrances or commitments relating to executory contracts for goods or services, they would be accounted for and reported consistently.

Cash

The Marshal's office classifies demand and time deposits as cash. Under state law the Marshal may deposit funds in demand deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The collected bank balances of the deposits under control of the Marshal's office with financial institutions was \$2,309,390 and is collateralized as follows:

Amount insured by the FDIC	256,914
Amount collateralized with securities, held by pledging financial institution's trust department at fair market value (<i>Risk Category 3</i>)	<u>4,399,194</u>
Total collateral	<u>4,656,108</u>

Budget Practice

The budget was authorized by the Marshal and made available for public inspection at the Marshal's office on December 14, 2004. The budget was prepared in accordance with generally accepted accounting principles as applicable to governments. The budget is legally adopted and amended, as necessary, by the Marshal.

Formal budget integration is not employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Assets

The Marshal's capital assets are recorded at historical cost. Assets whose value is less than \$500 are charged to expense and not capitalized. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	30 years	Vehicles	3 years
Communication	5-15 years	Computers	5 years
Other Equipment	15 years	Weapons	5 years

Compensated Absences

The City Marshal's office payroll is funded directly by the City of Shreveport. All policies and accruals relating to vacation and sick leave are within their control and are not reported herein.

Net Assets/Fund Balances

In the Statement of Net Assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

Invested in capital assets, net of related debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction, or improvement of capital assets.

Restricted net assets

Net assets that are restricted by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

Unrestricted net assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Reserved

These resources are segregated because their use is earmarked for a specific use.

Unreserved

This category represents that portion of equity not appropriable for expenditures or legally separated to a specific future use.

2. CAPITAL ASSETS

Capital asset activity for the year ended December 25, 2005, was as follows:

<u>Cost</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Buildings	26,165			26,165
Vehicles	500,770	67,410	52,845	515,335
Communication	90,101	22,308		112,409
Computers	94,701	27,267	46,188	75,780
Other Equipment	133,667	20,209		153,876
Weapons	15,311	975	550	15,736
Totals	<u>860,715</u>	<u>138,169</u>	<u>99,583</u>	<u>899,301</u>
 <u>Accumulated Depreciation</u>				
Buildings	8,685	873		9,558
Vehicles	406,909	25,527	52,845	379,591
Communication	53,418	13,706		67,124
Computers	78,413	6,952	45,982	39,383
Other Equipment	51,911	10,655		62,566
Weapons	13,513	932	550	13,895
Total	<u>612,849</u>	<u>58,645</u>	<u>99,377</u>	<u>572,117</u>
 Net Capital Assets	 <u>247,866</u>	 <u>79,524</u>	 <u>206</u>	 <u>327,184</u>

3. RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS AND THAT OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

Total fund balance - total governmental funds	1,298,887
 Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	<u>327,184</u>
 Total net assets of governmental activities	 <u>1,626,071</u>

Net change in fund balance - total governmental funds	(53,518)
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Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report capital outlays as
expenditures. However, in the Statement of Activities,
the cost of those assets is allocated over their estimated
useful lives as depreciation expense. This is the
amount by which capital outlay exceeded depreciation
charged in the current period.

<u>79,317</u>

Change in net assets of governmental activities	<u><u>25,799</u></u>
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**4. EXPENDITURES OF THE CITY MARSHAL PAID BY THE CITY OF
SHREVEPORT.**

The City of Shreveport provides office space, insurance, and substantially all salary
and related benefit costs. No amounts have been recognized in the accompanying
financial statements for those expenditures.

5. RISKS OF LOSS

The Marshal's office risks of loss include loss of property and liabilities created
from its operations. The Marshal participates in the City of Shreveport risk pool
for liability and property claims arising from accidents. The Marshal maintains the
risk associated with loss of property and replaces any such property from
unrestricted net assets. The Marshal also retains the risk of the actions taken by
him or his deputies. Losses are paid from the Marshal's unrestricted net assets.

REQUIRED SUPPLEMENTAL INFORMATION

JIMMY DOVE, CITY MARSHAL
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 25, 2004

	<u>Original</u>	<u>Revised</u>	<u>Actual</u>	Variance With Final Budget <u>Pos./ (Neg.)</u>
Revenues:				
Marshal charge for services from fines and bond forfeitures	250,000	250,000	346,767	96,767
Investment earnings	20,000	20,000	35,031	15,031
Sale of capital assets	<u>-</u>	<u>-</u>	<u>10,322</u>	<u>10,322</u>
Total revenues	<u>270,000</u>	<u>270,000</u>	<u>392,120</u>	<u>122,120</u>
Expenditures/expenses:				
Court services:				
Communication	15,000	15,000	6,788	8,212
Dues	1,500	1,500	1,400	100
Insurance	300	300		300
Office expense	32,000	32,000	50,387	(18,387)
Personal services	152,000	152,000	106,565	45,435
Professional fees	90,000	90,000	42,431	47,569
Repairs and maintenance	50,000	50,000	49,237	763
Training	5,000	5,000	10,067	(5,067)
Uniforms	15,000	15,000	17,144	(2,144)
Liability claims paid	75,000	75,000	23,450	51,550
Capital outlay	<u>107,200</u>	<u>107,200</u>	<u>138,169</u>	<u>(30,969)</u>
Total expenditures	<u>543,000</u>	<u>543,000</u>	<u>445,638</u>	<u>97,362</u>
Excess (deficiency) of revenues over expenditures	(273,000)	(273,000)	(53,518)	219,482
Beginning fund balance	<u>1,427,000</u>	<u>1,427,000</u>	<u>1,352,405</u>	<u>(74,595)</u>
Ending fund balance	<u>1,154,000</u>	<u>1,154,000</u>	<u>1,298,887</u>	<u>144,887</u>

SUPPLEMENTAL INFORMATION

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Jimmy Dove, City Marshal
City of Shreveport City Court
Shreveport, Louisiana

I have audited the financial statements of Jimmy Dove, Marshal of the City of Shreveport, Louisiana ("City Marshal"), a component unit of the City of Shreveport, Louisiana, as of and for the year ended December 25, 2005 and have issued my report thereon dated March 31, 2006. I have conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States.

Compliance

As part of obtaining reasonable assurance about whether the City Marshal's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the City Marshal's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial

reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure over financial reporting and its operation that I consider to be a material weakness.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

 **Richard C
McCallister**

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Richard C. McCallister
Shreveport, Louisiana
March 31, 2006

JIMMY DOVE, CITY MARSHAL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 25, 2005

	Fiscal Year			Planned Corrective
	Finding			Action
	Initially		Corrective	Partial Corrective
Ref. No.	Occurred	Description of Finding	Action Taken	Action Taken

Section I – Internal control and compliance material to the financial statements

None

Section II – Management letter

None